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PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 18th September, 2025 is hereby published for general information.

K. M. LALA,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 13 OF 2025.

(First published, after having received the assent of the Governor, in the *"Gujarat Government Gazette",* on the 19th September, 2025).

AN ACT

further to amend the Gujarat Goods and Services Tax Act, 2017.

It is hereby enacted in the Seventy-sixth Year of the Republic of India as follows:

Short title and commencement.

1. (1) This Act may be called the Gujarat Goods and Services Tax (Second Amendment) Act, 2025.

(2) Save as otherwise provided in this Act, –

(a) section 6 shall be deemed to have come into force with effect from the 1st April, 2025; and

(b) the remaining provisions shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint:

Provided that different dates may be appointed for different provisions of this Act.

Amendment of section 2 of Guj. 25 of 2017.

2. In the Gujarat Goods and Services Tax Act, 2017 (hereinafter referred to as "the principal Act"), in section 2, – **Guj. 25 of 2017.**

(i) in clause (61), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted with effect from the 1st day of April, 2025; **13 of 2017.**

(ii) in clause (69), for sub-clause (c), the following sub-clause shall be substituted, namely: -

"(c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal fund or a local fund.

***Explanation*. —** For the purposes of this sub-clause–

(a) "local fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(b) "municipal fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a metropolitan area or municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;";

(iii) after clause (116), the following clause shall be inserted, namely: –

"(116A) "unique identification marking" means the unique identification marking referred to in clause (b) of sub-section (2) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;".

Amendment of section 12 of Guj. 25 of 2017.

3. In the principal Act, in section 12, sub-section (4) shall be deleted.

Amendment of section 13 of Guj. 25 of 2017.

4. In the principal Act, in section 13, sub-section (4) shall be deleted.

Amendment of section 17 of Guj. 25 of 2017.

5. In the principal Act, in section 17, in sub-section (5), in clause (d), –

(i) for the words "plant or machinery", the words "plant and machinery" shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017;

(ii) the existing Explanation shall be renumbered as Explanation 1 thereof, and after Explanation 1 as so renumbered, the following Explanation shall be added, namely: –

"*Explanation 2.* – For the purposes of clause (d), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to 'plant or machinery' shall be construed and shall always be deemed to have been construed as a reference to 'plant and machinery'.".

Amendment of section 20 of Guj. 25 of 2017.

6. In the principal Act, in section 20, –

(i) in sub-section (1), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted; **13 of 2017.**

(ii) in sub-section (2), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act, 2017," shall be inserted. **13 of 2017.**

Amendment of section 34 of Guj. 25 of 2017.

7. In the principal Act, in section 34, in sub-section (2), for the existing proviso, the following proviso shall be substituted, namely: –

"Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(i) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(ii) incidence of tax on such supply has been passed on to any other person, in other cases.".

Amendment of section 38 of Guj. 25 of 2017.

8. In the principal Act, in section 38, –

(i) in sub-section (1), for the words "an auto-generated statement", the word "a statement" shall be substituted;

(ii) in sub-section (2), —

(a) for the words "auto-generated statement under", the words "statement referred in" shall be substituted;

(b) in clause (a), the word "and" shall be deleted;

(c) in clause (b), after the words "by the recipient,", the word "including" shall be inserted;

(d) after clause (b), the following clause shall be inserted, namely: –

"(c) such other details as may be prescribed.".

Amendment of section 39 of Guj. 25 of 2017.

9. In the principal Act, in section 39, in sub-section (1), for the words "and within such time", the words "within such time, and subject to such conditions and restrictions" shall be substituted.

Amendment of section 107 of Guj. 25 of 2017.

10. In the principal Act, in section 107, in sub-section (6), for the existing proviso, the following proviso shall be substituted, namely: –

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.".

Amendment of section 112 of Guj. 25 of 2017.

11. In the principal Act, in section 112, to sub-section (8), the following proviso shall be added, namely: –

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (6) of section 107 has been paid by the appellant.".

Insertion of new section 122B of Guj. 25 of 2017.

12. In the principal Act, after section 122A, the following section shall be inserted, namely:

Penalty for failure to comply with track and trace mechanism.

"122B. Notwithstanding anything contained in this Act, where any person referred to in clause (b) of sub-section (1) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.".

Insertion of new section 148A of Guj. 25 of 2017.

13. In the principal Act, after section 148, the following section shall be inserted, namely: –

Track and trace mechanism for certain goods.

"148A. (1) The Government may, on the recommendations of the Council, by notification, specify, –

(a) the goods;

(b) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

(2) The Government may, in respect of the goods referred to in clause (a) of sub-section (1), –

(a) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(b) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(3) The persons referred to in sub-section (1), shall, –

(a) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(b) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(c) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(d) pay such amount in relation to the system referred to in sub-section (2),

as may be prescribed.".

Amendment of Schedule III of Guj. 25 of 2017.

14. In the principal Act, in Schedule III, –

(i) in paragraph 8, after clause (a), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely: –

"(aa) Supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to any person before clearance for exports or to the Domestic Tariff Area;";

(ii) in Explanation 2, after the words "For the purposes of", the words, brackets and letter "clause (a) of" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017;

(iii) after Explanation 2, the following Explanation shall be inserted and shall be deemed to have been inserted with effect from the 1st day of July, 2017, namely: —

"*Explanation* 3. — For the purposes of clause (aa) of paragraph 8, the expressions "Special Economic Zone", "Free Trade Warehousing Zone" and "Domestic Tariff Area" shall have the same meanings respectively as assigned to them in section 2 of the Special Economic Zones Act, 2005.". **28 of 2005.**

No refund of tax collected.

15. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 15 been in force at all material times.

Repeal and saving.

Guj. Ord. 1 of 2025.

16. (1) The Gujarat Goods and Services Tax (Second Amendment) Ordinance, 2025 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Signature Not Verified
Signed by:BHOLUSINGHG THAKUR
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Reason: Validate Document
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